Serial 36
Taxation
(Administration)
Amendment
Mr Reed

### NORTHERN TERRITORY OF AUSTRALIA

# TAXATION (ADMINISTRATION) AMENDMENT ACT

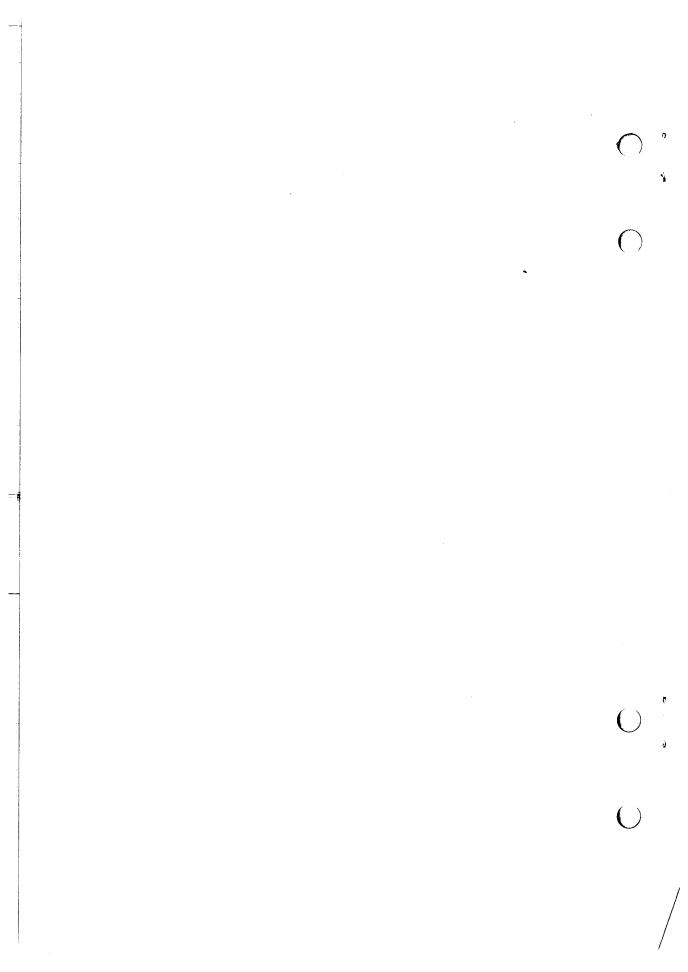
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# NORTHERN TERRITORY OF AUSTRALIA

# A BILL for AN ACT

to amend the Taxation (Administration) Act

**B**E it enacted by the Legislative Assembly of the Northern Territory of Australia, with the assent as provided by the Northern Territory (Self-Government) Act 1978 of the Commonwealth, as follows:

# 1. SHORT TITLE

This Act may be cited as the Taxation (Administration) Amendment Act 1997.

# 2. PRINCIPAL ACT

The Taxation (Administration) Act is in this Act referred to as the Principal Act.

# 3. INTERPRETATION

Section 4 of the Principal Act is amended -

- (a) by inserting after the definition of "company" in subsection (1) the following:
- "'convertible Crown lease' means a grant by the Territory of a Crown lease under the terms of which the lessee has the right to surrender the lease in exchange for the grant of an estate in

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fee simple in the land or part of the land held under the lease;";

- (b) by omitting from the definition of "conveyance" in subsection (1) "transferred to" and substituting "transferred or assigned to (or agreed to be transferred or assigned to)";
- (c) by inserting after paragraph (a)(i) in the definition of "dutiable property" in subsection (1) the following:
  - "(ia) a convertible Crown lease;";
- (d) by omitting from the definition of "lease" in subsection (1) "'lease' includes" and substituting "'lease' includes a lease granted under an Act,"; and
- (e) by inserting after paragraph (aa) of the definition of "lease" in subsection (1) the following:
- "(ab) a convertible Crown lease;".

### 4. REPEAL AND SUBSTITUTION

Section 6 of the Principal Act is repealed and the following substituted:

### "6. DELEGATION

- "(1) The Commissioner may, in writing, delegate to a person all or any of the Commissioner's powers and functions under this Act, other than this power of delegation.
- "(2) A delegation under this section may be to a named person or to a person from time to time holding, acting in or performing the duties of an office, designation or position.
- "(3) A power or function delegated under this section is, when exercised or performed by the delegate, to be taken to have been exercised or performed by the Commissioner.
- "(4) A delegation under this section does not prevent the exercise of a power or the performance of a function by the Commissioner.".
- 5. DISCLOSURE OF INFORMATION TO COMMONWEALTH, STATE OR TERRITORY OFFICERS

Section 116E of the Principal Act is amended -

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- (a) by omitting from subsection (1)(d) "or" (last occurring);
- (b) by omitting from subsection (1)(e) "by it." and substituting "by it;"; and
- (c) by inserting after subsection (1)(e) the following:
- "(f) the Chief Executive Officer of Customs, appointed under section 5 of the Customs Administration Act 1985 of the Commonwealth, or a person authorised by him or her; or
  - (g) the Director of the Australian Transaction Report and Analysis Centre, established under section 35 of the Financial Transactions Report Act 1988 of the Commonwealth, or a person authorised by him or her.".